

CHENEY BROTHERS, INC.
FOOD SERVICE DISTRIBUTORS
ONE CHENEY WAY
RIVIERA BEACH, FL. 33404-7000
www.cheneybrothers.com



West Palm Beach 561-845-4700
Boca-Delray 561-391-2111
Ft. Lauderdale 954-524-7112
Wats 800-432-1341
Fax 561-845-4701

2520070730181

Date: October 23, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

06 OCT 31 PM 12:03

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Cheney Brothers, Inc.
2. Employee Address: 1 Cheney Way / Riviera Beach, FL / 33404
3. Employer EIN: 59-1003104
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each Plan(s): 13

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

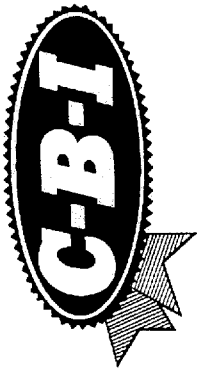
A handwritten signature in black ink, appearing to read 'Michael B. Sullivan'.

Michael B. Sullivan
Cheney Brothers, Inc.
Chief Financial Officer

Paper Products * Institutional Chemicals * Janitorial Supplies * Beverages
Warewashing & Laundry Specialists * Restaurants Supplies * Specialty Products
Italian Specialties * Export * Meat & Poultry * Seafood * Produce * Dairy & Specialty

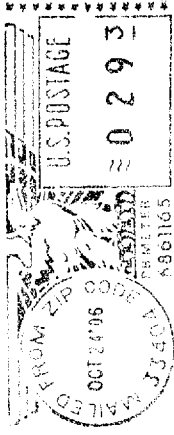
CHENEY BROTHERS, INC.

ONE CHENEY WAY
RIVIERA BEACH, FL 33404 -7000



Warewashing and Laundry Specialists
FOOD SERVICE DISTRIBUTORS
Established 1925

RESORTED
FIRST CLASS



Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

